

MI-1310

CLAIM FOR REFUND DUE A DECEASED TAXPAYER

If you are the decedent's surviving spouse filing a joint return, do not file this form.

If you are not a surviving spouse and you filed a U.S. 1310 with the Internal Revenue Service you may file a copy of the U.S. 1310 with the Michigan Department of Treasury instead of this form.

Date Tax Year Began:		Date Tax Year Ended:
DECEDENT		CLAIMANT
Name of Decedent		Name of Claimant
Date of death	Social Security Number	When you file a Michigan income tax return or credit for a deceased taxpayer, use your address, not the decedent's.
Home Address at Time of Death (No. and Street)		Your Address (No. and Street)
City, State, ZIP		City, State, ZIP

THIS FORM MUST BE COMPLETED AND SIGNED BEFORE THE REFUND CAN BE ISSUED TO THE CLAIMANT.

1. Are you the **court - appointed** personal representative for the estate? ☐ YES. You must attach a copy of the court certificate (**LETTERS OF AUTHORITY, ETC.**) verifying your appointment. **DO NOT** attach the will, power of attorney or conservator/guardianship papers. ☐ NO. Go to 2.
2. Will a personal representative be appointed? ☐ YES. When the representative is appointed she/he must claim the refund. ☐ NO. Go to 3.
3. Do you certify that you will distribute the refund according to the law of the state where the decedent was a resident? ☐ YES. Attach the original or an authentic copy of the death certificate. ☐ NO. Refund cannot be paid to claimant.

NOTE: If you answered 'yes' in 2, a refund cannot be issued until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled, under state law, to receive the refund.

Your Signature

I request a refund of taxes overpaid or credit due on behalf of the decedent. I declare under penalty of perjury that I have examined this claim, and to the best of my knowledge, it is true and complete.

Signature of Claimant	Daytime Phone Number	Date
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